PART IV

Section 2-C

RULES, ORDERS AND NOTIFICATIONS UNDER MYSORE ACTS AND ORDINANCES.

NOTIFICATIONS.

No. Fl. 3899—S.T. 25-51-2, dated Bangalore, the 5th October 1951.

In exercise of the powers conferred by Section 6 of the Mysore Sales-Tax Act, 1948, (Mysore Act No. XLVI of 1948), His Highness the Maharaja of Mysore is pleased to exempt the sale of tractors, their parts and accessories or their component parts from the additional tax leviable under sub-section (2) of Section 3 of the said Act, throughout the State of Mysore.

By Order of His Highness the Maharaja,

No. Fl. 4032-33—S.T. 26-51-2, dated Bangalore, 6th October 1951.

The following draft of an amendment to the Mysore Sales-Tax Rules, 1948, which is proposed to be made in exercise of the powers conferred by Section 25 of the Mysore Sales-Tax Act, 1948 (Mysore Act XLVI of 1948), is hereby published for the information of all persons likely to be affected thereby as required by sub-section (4) of the said section.

Notice is hereby given that the draft will be taken into consideration after four weeks from the date of publication of this notification in the *Mysore Gazette*.

Objections or suggestions, if any, to the said draft may be sent to the Secretary to Government, Finance Department, Public Offices, Bangalore, *through* the Commissioner of Sales-Tax in Mysore, Bangalore, for consideration so as to reach the former within the said period of four weeks.

Draft Amendment.

In the Mysore Sales-Tax Rules, 1948, in rule 11 after sub-rule (7) the following sub-rule shall be inserted, namely :—

"(7-a) Where contrary to the provisions of clause (1) or (2) of Article 286 of the Constitution of India, a registered dealer has collected amounts by way of tax or taxes,—

(i) if the amount has been credited to Government, the assessing authority shall refund such amount to such dealer with the direction that the said dealer shall refund it to the respective persons from whom he collected the tax or taxes within a period of three months from the date of refund of such amount ;

(ii) if the amount has not been credited to Government, such dealer may, with the permission of the assessing authority, refund such amount to the respective persons from whom he collected the tax or taxes within a period of three months from the date of permission of the assessing authority.

In all cases of refund under clause (i) or (ii), the registered dealer shall furnish proof to the satisfaction of the assessing authority that the refunds have actually been made by him to the persons from whom the amount was collected as tax or taxes. In the absence of such proof being furnished within the period of three months specified above, the assessing authority shall issue a notice to such dealer to credit such amount to Government, and on default to credit the amount accordingly, such amount shall be recoverable under sub-section (2) of Section 11.

The assessing authority may, in the case of any registered dealer, from time to time, extend the period of three months, specified in this sub-rule by such period not exceeding one year in the aggregate.

This sub-rule shall remain in force for a period of one year from the first day of October 1951.

By Order of His Highness the Maharaja,

M. SHAMANNA,
Secretary to Government,
Finance Department.

No. L. S. 2650—L.W. 74-51-4, dated Bangalore, 3rd October 1951.

In exercise of the powers conferred by Section 47 of the Mysore Labour Housing Act (Mysore Act XXVIII of 1949), His Highness the Maharaja of Mysore is pleased to make the following rules, the same having been previously published as required by sub-section (1) of the said section, namely, Mysore Labour Housing Rules, 1951.

Rules under the Mysore Labour Housing Act, 1949.

CHAPTER I.

Short title and commencement.

1. (1) These Rules may be called the Mysore Labour Housing Rules, 1951.

(2) They shall come into force at once.

Definition.

2. (1) In these Rules, unless there is anything repugnant in the subject or context,—

(*a*) "Act" means the Mysore Labour Housing Act, 1949 (Mysore Act XXVIII of 1949);

(*b*) "Chairman" means the Chairman of the Corporation;

(*c*) "Form" means a form appended to these Rules;

(*d*) "Government" means the State Government;

(*e*) "Inspector" means an Inspector appointed under Section 37 of the Act;

(*f*) "Officer" means an Officer of the Corporation appointed under Section 8 of the Act;

(*g*) "Schedule" means a Schedule to these Rules;

(*h*) "year" means the official year, that is to say the period beginning from the 1st day of April ending with the 31st day of March of the year following;

(2) Expression not defined in these Rules shall have respectively the meaning assigned to them in the Act.

CHAPTER II.

Maintenance of a register of contributions and rents.

3. (1) Every employer shall maintain a Register in respect of every employee whose monthly income does not exceed on an average Rs. 125 and in respect of whom contribution is payable by the employer.

(2) The Register to be maintained under sub-rule (1) shall be in Form A and shall be verified and initialled in respect of each entry at the close of every month by the Officer or the Inspector authorised for the purpose.

Register of deduction from wages for rent paid by employer.

4. The Employer shall maintain a Register in Form B showing details of all deductions made under sub-section (5) (ii) of Section 27 of the Act, which shall be verified and duly signed by an Officer or Inspector in respect of each entry at the close of every month.

Manner of payment of contributions and rents.

5. All contributions and rents paid shall be remitted to the Corporation by postal money order or by credit to a treasury authorised to receive payments.

Refunds.

6. Any refund of contribution or rent claimed and admitted shall be noted in the register prescribed under rule 3 and shall be duly attested by an Officer or Inspector.

Standard of accommodation.

7. (1) (*a*) When an employer provides housing accommodation for his employees after the commencement of the Act, the size of each building shall be in accordance with the statement in Schedule. The housing accommodation shall be provided in areas free from malaria or any other insanitary condition prejudicial to public health.

(*b*) Each unit of labour houses shall consist of a front verandah with a pial, a hall, a bed room, a kitchen, a bath and a lavatory.

(2) Such accommodation shall be subject to inspection by the Corporation Officer and the Employer shall comply with such directions in respect of the maintenance of accommodation as such Officer may give.

CHAPTER III.

Constitution of the Corporation.

8. (1) The Corporation shall consists of the following members namely :—

(*a*) Five persons representing the Government nominated by the Government ;

(*b*) Five persons representing employers nominated by the Government in consultation with such organisations of employers as may be recognised for the purpose by the Government;

(*c*) Five persons representing employees nominated by the Government in consultation with such organisations as may be recognised for the purpose by the Government.

(2) At least one of the members shall be a woman and one of the members shall be the Chairman of the Corporation.

(3) The Chairman shall be appointed from among the members of the Corporation by the Government.

Chief Executive Officer.

9. The Chairman of the Corporation shall be the Chief Executive Officer of the Corporation.

Appointment of Secretary.

10. The Chairman may with the approval of Government appoint any Gazetted Officer of the status of an Assistant Commissioner of Labour to be the Secretary of the Corporation.

Duration of Office of members.

11. The members of the Corporation shall hold office for a period of three years commencing from the date of which their nomination is notified.

Provided that any member or members of the Corporation shall, notwithstanding the expiry of the period of three years, continue to hold office until the nomination of the successor or successors is notified.

Renomination for membership.

12. An outgoing member of the Corporation shall be eligible for renomination for the membership of the Corporation.

Resignation of members.

13. A member of the Corporation may resign his office by notice in writing to the Government and his

seat shall fall vacant on the acceptance of his resignation by the Government.

Cessation of membership.

14. A member of the Corporation shall cease to be a member thereof if he fails to attend three consecutive meetings thereof, or commits such act or acts as would appear to the Chairman to constitute a sufficient reason to recommend to the Government his removal and the Government by order in writing removes such member from membership.

Filling up of casual vacancies.

15. Whenever a casual vacancy occurs by reason of death, resignation or removal of a member, the Government shall nominate another person to fill the vacancy in the same manner as it nominated the member by whose death, resignation or removal the vacancy occurred.

Duration of office of member nominated in casual vacancy.

16. A member of the Corporation nominated in a casual vacancy shall hold office only so long as the member in whose place he is nominated, would have been entitled to hold office if the vacancy had not occurred.

Meetings of the Corporation.

17. (1) The Corporation shall meet at least four times each year.

(2) The Chairman may, whenever he thinks fit, and shall within 15 days of the receipt of a requisition in writing from not less than one half of the members of the Corporation, call a meeting.

(3) Any requisition made under this rule shall specify the object of the meeting proposed to be called for.

Roll of members.

18. (1) The Corporation shall maintain a roll of members separately for the Corporation and for each Local Committee. The name and address of each member shall be stated therein.

(2) If a member changes his address he shall intimate such change by registered post to the Corporation for the correction of his address in the Roll.

Notice of meetings and list of business.

19. (1) The Chairman shall decide the date, time and place of every meeting. A notice of not less than 10 days shall ordinarily be given of each meeting to every member of the Corporation. Such notice may be sent to every

member by post or in any other suitable manner. A list of business proposed to be transacted shall be sent along with the notice. Brief notes on each item of the agenda shall be sent along with the agenda or as soon thereafter as possible. If it is necessary to convene an emergent meeting, at least one week's notice thereof shall be given to every member.

(2) No business other than that for which a meeting is convened shall be considered at any meeting except with the permission of the Chairman of the meeting.

Chairman of the meeting.

20. The Chairman of the Corporation shall preside at the meetings. In the absence of the Chairman the members present at the meeting may elect one amongst themselves to preside at the meeting.

21. (1) The proceedings of each meeting indicating *inter alia* the names of the members present thereat, and a report of the business transacted thereat, shall be forwarded to each member of the Corporation and to the Government as soon after the meeting as possible and in any case not later than four weeks after the meeting.

(2) The minutes of each meeting shall be confirmed, with such modifications as may be considered necessary, at the next meeting.

Minute Book.

22. (1) The minutes of a meeting of the Corporation shall be kept in a separate book (hereinafter referred to as the minute book) and shall be signed by the Chairman and the members present at the meeting at which the minutes are confirmed.

(2) A copy of the minute so confirmed shall be forwarded to Government within 15 days from the date of such confirmation.

(3) The minute book shall be kept open at the Principal Office of the Corporation during office hours on working days for inspection free of charge by any member of the Corporation.

Fees and allowances to members.

23. No member shall be paid any salary but shall be allowed the same rates of travelling allowances and daily allowances as are payable to the members of the Legislative Assembly.

Decisions pertaining to policy.

24. All decisions pertaining to questions of policy shall be taken at meetings of the Corporation previous notice of which shall be sent to the members.

Differences of opinion among members.

25. (1) In case of any difference of opinion votes shall be taken and the opinion of the majority shall prevail.

(2) In the case of equality of votes, the Chairman shall have a casting vote.

Quorum.

26. For every meeting the quorum shall be one half of the number of total members of the Corporation, but no quorum shall be necessary for an adjourned meeting to consider the same agenda.

Local Committees.

27. (1) The Local Committees shall consist of representatives of employees and employers of the local area concerned and of the Government with a Chairman nominated by the Corporation. The local area shall be the revenue district.

(2) The number of representatives of employees and employers and their proportion shall be determined by the Corporation with the approval of the Government.

(3) The rules governing the conduct of the Corporation with regard to vacancies, meetings, voting and quorum shall *mutatis mutandis* apply in respect of the Local Committees.

General powers of the Officers of the Corporation.

28. (1) Every Officer appointed by the Corporation shall have power to supervise the collection of the contribution under Section 3 of the Act and of the rent payable under sub-section (4) of Section 27 of the Act.

(2) For the purpose of exercising his powers and performing his duties, every Officer may, after giving reasonable notice, enter any place used for the purpose of any industry or the dwelling place of any employee and shall be entitled to call for and inspect all relevant documents which are necessary for the due discharge of his duties and powers under this Act.

Duty of Officers of the Corporation.

29. It shall be the duty of every Officer to bring to the notice of the Corporation any breaches in respect of Section 3 and sub-section (4) of Section 27 of the Act.

30. The conditions of service under the Corporation other than those appointed under Section 8 of the Act shall be specified in the Regulations to be framed by the Corporation in this behalf. Conditions of service.

31. (1) The Corporation may enter into and perform all such contracts as it may consider necessary or expedient for carrying into effect the purposes of the Act. Contracts.

(2) Every contract made under or for any purpose of the Act, shall be made on behalf of the Corporation by the Chairman or subject to such conditions as he may specify, by such member or such officer or officers as may be authorised in this behalf by the Corporation.

(3) Every contract entered into by any person or persons as provided by sub-rule (2) shall be entered into in such manner and form as would bind such person if it were made on his own behalf and may in like manner and form be varied or discharged :

Provided that the common or official seal, as the case may be, of the Corporation shall be affixed to every contract.

32. (1) The common seal of the Corporation shall remain in the custody of the Chairman and shall not be affixed to any instrument except in the presence of the Chairman or two members of the Corporation, and the Chairman, or the said two members shall sign the instrument in token of the fact that the same was sealed in their presence. Seal.

(2) The Corporation shall have for use at each of such other of its offices as it may specify an official seal which shall be a facsimile of the common seal of the Corporation with the addition of the name of the Office where it is to be used.

(3) The Official seal shall not be affixed to any instrument except in the presence of such person or persons as the Corporation may authorise in this behalf and such person or persons shall sign the instrument in token of the fact that the same was sealed in his or their presence.

(4) An instrument to which an official seal is duly affixed shall bind the Corporation as if it has been affixed with the common seal of the Corporation.

Acquiring or disposal of moveable or immoveable property.

33. The Corporation shall not sell or acquire moveable or immoveable property unless authorised by a decision of the Corporation taken at a meeting thereof:

Provided that sanction of the Government shall be required for the exchange of any immoveable property or for the taking of any property on lease for a term exceeding twelve months or for the acceptance of any gift or bequest of property burdened by obligation:

Provided also that sanction of the Government shall be required for disposing of by sale or otherwise, any moveable or immoveable property belonging to the Corporation the value of which exceeds ten thousand rupees in each case or the grant for any term exceeding twelve months of a lease of any immoveable property belonging to the Corporation.

Publication of notice re: acquisition or disposal of property.

34. In the case of any major transaction regarding the acquisition, or disposal of property by the Corporation, a notice to that effect shall be published in the *Mysore Gazette* and the transaction completed only after scrutiny of objections received within the specified period announced in such notice.

Raising and repayment of loans.

35. (1) The Corporation may in pursuance of a resolution adopted at a meeting, and with the previous sanction of the Government, raise loans from the Government, the Reserve Bank of India, the Imperial Bank of India or the Bank of Mysore, Ltd., for the purposes of the Act.

(2) Where a loan is obtained from any Bank specified in sub-rule (1), the Corporation may, with the approval of the Government, mortgage all or any of the properties vesting in the Corporation as security for the repayment of the sums taken as loan with the interest thereon.

(3) All payments due from the Corporation for interest on and repayment of loans shall be made in such manner and at such times as may have been agreed to in the instrument:

Provided that the Corporation may apply any sums which can be so applied, in repaying any amount due in respect of the principal of any loan although the repayment of the same may not be due.

(4) No expenditure incurred out of a loan shall be charged by the Corporation to capital, except with the previous sanction (or under the direction) of the Government.

(5) The Corporation shall submit to the Government at the end of each official year an annual statement of the loans raised and repayments made during the preceding year in such form and with such particulars as the Government may specify.

CHAPTER IV.

Investment, transfer and realisation of Funds.

36. (1) All moneys belonging to the Fund which are not immediately required for expenses properly defrayable under the Act may, subject to the approval of the Corporation, be invested by the Chairman in Government of India or State Government securities or as fixed deposits in the State Government Savings Bank.

(2) Moneys belonging to the Fund shall not be invested in any other manner except with the previous approval of the Government.

(3) Any investment made under this rule may, subject to the provisions of sub-rules (1) and (2) be varied, transposed or realised from time to time :

Provided that if such variations, transpositions or realisations are likely to result in loss, the prior approval of the Government shall be obtained.

(4) The Government may, at any time, by order in writing direct the vacation in part or in whole, or prohibit investment in any security or class of securities or any land or building and the Corporation shall be bound to comply with such order.

(5) All dividends, interest or other sums received in respect of any investment shall, as soon as possible after receipt, be paid into or credited to the account of the Fund.

(6) The expenses of or the loss, if any, arising from any investment shall be charged to the Fund and the profit, if any, from the sale of any investment shall also accrue to the Fund.

(7) The approval under sub-rules (1) and (2) of the Government may be given with or without any conditions either generally or in any particular case.

Statements of amounts deposited in and withdrawn from Banks.

37. The Bank or Banks maintaining an account for the Fund shall be required at the end of every calendar month to furnish the Corporation or such Officer as may be authorised by it in this behalf a statement, in Form C, of the amounts deposited in and withdrawn from the Fund during the month.

Provident Fund.

38. The Corporation shall establish, maintain and contribute to a Provident Fund called the "Mysore Labour Housing Corporation Provident Fund" (hereinafter referred to as the Provident Fund) in respect of its employees other than those placed at the disposal of the Corporation by the Government.

Administration of the Provident Fund.

39. The Provident Fund shall be administered by the Corporation or any Committee thereof approved by the Corporation for the purpose and subject to such conditions as the Corporation may impose.

Manner of payments out of the Fund.

40. (1) Any payment out of the Fund shall be made by cheque or letter of authority duly signed by the Chairman or any Member of the Corporation authorised by the Corporation or an Officer appointed by the Corporation and authorised by it in this behalf:

Provided that payment of salaries to the employees of the Corporation drawing a basic salary not exceeding two hundred and fifty rupees a month may be made in cash.

(2) No payment shall be made out of the Fund unless the expenditure is covered by a current budget grant.

Circumstances in which cheques may be drawn.

41. Before any person authorised under rule 40, signs a cheque, he shall satisfy himself that the cheque drawn is—

(i) required for a purpose or work specifically sanctioned by proper authority and covered by a current budget grant; and

(ii) required for any payment referred to and specified in Section 18 of the Act.

Maintenance of accounts.

42. The Corporation shall maintain complete and accurate accounts of all transactions in the manner specified below :—

(1) The accounts of the revenue of Corporation shall be maintained in Form 'D'.

(2) The accounts of the expenditure of the Corporation shall be maintained in Form 'E'.

(3) A complete account of expenditure incurred in respect of the various measures specified in Section 11 of the Act shall be maintained in Form 'F'.

(4) A detailed account of all gifts, donations or grants shall be maintained by the Corporation in Form 'G'.

(5) The Corporation shall maintain accounts in respect of any other matter in such form as may be approved by the Government from time to time.

Audit of accounts of the Corporation.

43. (1) All accounts of the Corporation maintained in accordance with rule 42 shall be produced before the Auditors authorised to scrutinise them.

(2) The accounts of the Corporation shall be audited every year.

(3) The Government shall, as soon after the close of each official year as possible, appoint auditors to audit the accounts for the official year thus ended and shall notify their appointment to the Corporation and in the *Mysore Gazette*.

Powers of Auditors.

44. The Corporation shall submit all accounts to the Auditors as required by them. The Auditors may be written notice, require the production before them or before any Officer subordinate to them, of any document which they may consider necessary for the proper conduct of the audit.

Report of Auditors.

45. The Auditors shall report on the annual accounts to the Corporation and the Government on such date and in such form as the Government may specify in this behalf, and they shall state whether in their opinion the Balance Sheet is a full and fair Balance Sheet containing all necessary particulars and properly drawn-up so as to exhibit a true and correct view of the state of

affairs of the Corporation and in case they have called for any explanation or information from the Corporation or any of its officers whether it has been given and whether it is satisfactory.

Power of Government to call for explanation.

46. On receipt of the Audit Report, the Government may call upon any Member of the Corporation or any Officer thereof for such explanation or other statement as the Government may require.

Authentication of annual accounts and reports.

47. The annual accounts and reports as adopted by the Corporation shall be authenticated by affixing the common seal of the Corporation.

Impropriety or irregularity in accounts.

48. The Auditors shall submit to the Corporation and the Government a separate statement, if necessary, in regard to—

(i) any material impropriety or irregularity which they may observe in the expenditure or in the recovery of moneys due to, or in the accounts of the Corporation;

(ii) any loss or waste of money or other property owned by or vested in the Corporation which has been caused by neglect or misconduct with the names of the persons who in their opinion are directly or indirectly responsible for such loss or waste.

The Corporation shall forthwith remedy any defect or irregularity that may be pointed out by the Auditors and shall report to the Government the action taken by it thereon within three months of the receipt of the report of the Auditors.

Disallowance of expenditure incurred and surcharge for loss or deficiency.

49. (1) The Auditors shall, after giving the person concerned an opportunity to submit an explanation, and after considering any such explanation, disallow any item of account contrary to the provisions of the Act or of the rules or regulations made thereunder, and surcharge the same on the person making or authorising the making of payment of such account and shall charge against any person accounting, the amount of any deficiency or loss incurred by the negligence or misconduct of the said person or of any sum which ought to have been, but is not

brought into account by the said person and shall, in every such case, certify the amount due from such person.

(2) The Auditors shall state in writing their reasons for every disallowance, surcharge or charge made by them and shall serve a certificate of the amount due and a copy of the reasons for their decisions, on the person against whom the certificate is made and shall also furnish copies thereof to the Corporation and to the Government.

(3) The Government may on their own motion, or on a reference by the Corporation or on an application of the aggrieved person made within three months from the date of the service of a certificate, on him under sub-rule (2), pass such orders they think fit, and the Corporation shall thereafter take action in accordance therewith within such time as may be specified by the Government.

Recovery of amounts certified to be due.

50. (1) Every sum certified to be due from any person by the Auditors or if the certificate has been modified by the Government, the sum shown to be due from such person in the modified certificate, shall be paid by such person to the Corporation within three months from the date on which he has been served with the certificate of the Auditors or within such longer period as may be allowed by the Government.

(2) Any sum or part thereof so paid or recovered, the certificate in respect of which is set aside or modified, shall as the case may require, be wholly or partly refunded to the person who paid it.

CHAPTER V.

Preparation and submission of annual budget estimates.

51. (1) The budget estimates of the Corporation for each official year shall be prepared in such form as the Government may direct from time to time and shall be submitted with the recommendations of the Chairman of the Corporation for approval at a meeting of the Corporation.

(2) A copy of the budget estimates shall be sent to each member of the Corporation at least ten clear days before the meeting of the Corporation at which these estimates are to be considered.

(3) The Corporation shall consider and approve the budget estimates with such changes as it may consider necessary.

(4) The budget estimates as passed by the Corporation shall be authenticated by affixing the common seal of the Corporation and shall be submitted to the Government not later than the first of November of the preceding year.

(5) It shall be open to the Government to make such alterations in the budget estimates as they may consider necessary before according approval.

Supplementary estimates.

52. The Corporation may cause a supplementary estimate to be prepared, if, in respect of any official year further expenditure is likely to be incurred. Every such supplementary estimate shall be considered and sanctioned by the Corporation and submitted to the Government in the same manner as if it were an original annual estimate, not later than the fifteenth of February of the official year to which it relates. The provisions of Rule 51 shall, so far as may be, apply to such supplementary estimate.

Re-appropriation.

53. (1) If the Chairman finds that in the course of the year, there is likely to be an excess of expenditure over the sanctioned budget estimates under any head, he shall examine the allotment under each head of the budget estimate with the object of discovering probable savings under any other head and effecting a re-appropriation. Where such re-appropriation is feasible, he may sanction the re-appropriation subject to such conditions as may be laid down from time to time by the Government.

(2) Amounts shall not be re-appropriated to meet expenditure on a new service not contemplated in the budget estimate, except with the prior approval of the Government.

Returns to be furnished by the employers.

54. The Corporation shall make returns under these rules in accordance with the regulations made by it in regard to the form in which and the period for which they shall be prepared.

Returns to be furnished by the employers.

55. Every employer shall make the following returns and send them to the Corporation or to such Officers as the Corporation may authorise in this behalf :—

(1) A list of all the houses provided by him to his employees and which have been approved by the Corporation as being in good habitable condition.

(2) The number of employees in respect of which no housing accommodation is provided for by him and for whom he is paying the contribution as required by Section 3 of the Act.

(3) The details of the deductions made from the wages of his employees in respect of rent payable under sub-section (4) of Section 27.

(4) Any exemptions granted by the Government under sub-section (1) of Section 38 of the Act.

FORM "A".

Rule (3).

Name of employee	Average monthly earnings	Prescribed contribution of employer	Date of acknowledgment of receipt by the Housing Fund	Initials of Inspecting Officer

FORM "B".

Rule (4).

Deductions made by the Employer in regard to the recovery of rent.

(1) Name of the Industrial concern.....

(2) Place of location.....

(3) Postal address.....

(4) Nature of the Industry .....

(5) Month of.....195 .

Serial Number	Name of the Employee	Father's name	Token No. and Department	Amount of Wages	Deduction made	Period for which deduction is made	Signature of the Employer	Signature of Officer or Inspection